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**తెలంగాణ రాజ పత్రము**  
**RULES SUPPLEMENT TO PART-I**  
**EXTRAORDINARY**  
**OF**  
**THE TELANGANA GAZETTE**  
**PUBLISHED BY AUTHORITY**

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No. 13 ] HYDERABAD, TUESDAY, JULY 4, 2023.

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**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**

**(CT-II)**

**AMENDMENT TO THE TELANGANA GOODS AND SERVICES  
TAX RULES, 2017.**

*[G.O.Ms.No. 76, Revenue (CT-II), 4<sup>th</sup> July, 2023.]*

In exercise of the powers conferred by Section 164 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government on the recommendations of the GST council hereby makes the following amendment to the Telangana Goods and Services Tax Rules, 2017, issued in the G.O.Ms.No. 121, Revenue (CT.II) Department, Dated: 30.06.2017 and as amended from time to time, namely:-

**AMENDMENT**

In the said rules,-

In Rule 109A, (a) after sub-rule (1), the following sub-rule shall be inserted namely,-

[1]

**G-218.**

*“(1A) Any person aggrieved by any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to-*

- (a) The Additional Commissioner (Grade-I) (Appeals) where such decision or order is passed by the Additional Commissioner of State Tax;*
- (b) The Additional Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner (Appeals) of State Tax;*

*within three months from the date on which the said decision or order is communicated to such person”.*

*In Rule 109A, (b) after sub-rule (2), the following sub-rule shall be inserted namely:*

*“(2A) An officer directed under sub-section (2) of Section 107 to appeal against any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to -*

- (a) The Additional Commissioner (Grade-I) (Appeals) where such decision or order is passed by the Additional Commissioner of state tax;*
- (b) Additional Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner (Appeals) of State Tax;*

*within six months from the date of communication of the said decision or order”.*

**SANTHI KUMARI,**  
*Chief Secretary &  
Special Chief Secretary to Government (FAC).*

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